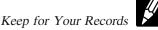
Standard Deduction Worksheet—Line 40



Use this worksheet if: (a) someone can claim you, or your spouse if filing jointly, as a dependent; (b) you or your spouse were born before January 2, 1944, or were blind; or (c) you paid real estate taxes. Enter the amount shown below for your filing status. • Single or married filing separately—\$5,450 • Married filing jointly or Qualifying widow(er)—\$10,900 • Head of household—\$8.000 2. Can you be claimed as a dependent? **No.** Enter the amount from line 1 on line 4. Skip line 3. Yes. Go to line 3. 3. Is your **earned income*** more than \$600? **Yes.** Add \$300 to your earned income. Enter the total 3. **No.** Enter \$900 4. Enter the smaller of line 1 or line 3. If born after January 1, 1944, and not blind, enter this amount on line 6. Otherwise, go to line 5 5. If born before January 2, 1944, or blind, multiply the number on Form 1040, line 39a, by \$1,050 6. 7. Did you pay real estate taxes in 2008? No. (STOP) Enter the amount from line 6 on Form 1040, line 40. **Yes.** Enter the state and local taxes you paid on real estate you own that was not used for business.**.... 7. 8. 9. 9. Add line 6 and line 9. Enter the total here and on Form 1040, line 40 10.

^{**} Enter only state and local real estate taxes that would be deductible on Schedule A, line 6, if you were itemizing your deductions. See the instructions for Schedule A, line 6.